

**EXHIBIT C**

**DISALLOWED CLAIMS ON APPEAL**

<b>Claimant</b>	<b>Claim #</b>	<b>Amount</b>
Erlinda Aniel	Claim #114	\$ 1,085,000.00
	Claim #417	Unliquidated
Michael Boyd	Claim #960	\$ 186,000.00
Philip Emiabata	Claim #3910, #4085	\$ 500,000.00
Thomas La Casse	Claim #3856	\$26,500,000.00
Barry F. Mack	Claim #386	\$2,850,000.00
Patricia McNerney/Susan Gray	Claim #s 4758, 4757(Gray)	\$ 122,481.59
	Claim #s 4764,4762 (McNerney)	\$ 600,000.00
Gregory Morse	Claim #'s 5680, 5682	\$6,475,662.00
Francine Silver	Claim #61	\$ 3,000,000.00
Tia Smith	Claim #3889, #4129, #4134, #4139	\$ 3,000,000.00
Total		\$44,339,143.59